

## **Sales Tax - Internet Sales/Purchases**

*If I purchase an item through the Internet, do I pay state sales tax?\_*

If you are in Colorado and purchase goods over the Internet, you will owe sales tax on the purchase if buying from a seller that is also located in Colorado. If you are buying from a vendor not located in Colorado, you will probably not pay sales tax to the seller.

However, you must pay the 2.9 percent Colorado Consumer Use tax directly to the state.

See [DRP 1002 "Colorado Sales and Use Tax Rates"](#) for any other possible use tax liabilities. Use tax is paid on Form [DR 0252 Consumer Use Tax Return](#). Some out-of-state retailers may collect these use taxes and remit them to the state.